

## Audit and Control, Department of

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### Mission

The Department of Audit and Control (OSC) was created in 1926 and is headed by the State Comptroller, who is elected by the citizens of New York State. The Department is responsible for paying the State's bills and payrolls; verifying all financial transactions of the State; reviewing the financial and management practices of State agencies; supervising the fiscal affairs of local governments; investing State funds and issuing bonds and notes; and administering the retirement program for State and most local government employees.

### Organization and Staffing

OSC's operations are organized into 11 programs, with its main office in Albany and regional offices in New York City, Buffalo, Rochester, Syracuse, Binghamton, Glens Falls, Newburgh and Hauppauge. These regional offices function primarily as decentralized audit centers, providing financial review of the accounting of revenues collected and expenses incurred by counties, cities, towns and villages, school and fire districts and quasi-governmental entities.

### Budget Highlights

The FY 2024 Executive Budget recommends \$557.6 million in all funds appropriation for OSC, an overall increase of \$39 million from the previous fiscal year attributed to general salary increases, operational growth and new capital requests to further modernize the Justice Court Fund System. Additionally, the FY 2024 Executive Budget recommends shifting the NYC Special Accidental Death Benefit appropriation from OSC's Aid to Localities Bill Copy to the Miscellaneous All State Departments section of bill copy, resulting in a year-to-year decrease of \$32 million. The agency's workforce totals 2,887 FTEs, an increase of 117 FTEs from the previous fiscal year to support the NYS Retirement System, State & Local Government Accountability Program, and the Justice Court Fund Modernization Project.

### Program Highlights

#### ***Executive Direction, Legal Services, Administration, and the Chief Information Office***

Responsible for the public information, internal audit, fiscal research, IT operations, financial administration, legal, office services, management analysis and human resource functions of the Department.

#### ***Office of Operations***

Supports the core financial functions of state government – payroll, accounting, and financial management. The Office protects the public's money by ensuring contracts are fair, competitive, appropriate and in the best interest of the State, by reviewing and approving all State expenditures prior to payment. The program is central to ensuring the efficiency and effectiveness of government operations.

#### ***Office of State and Local Government Accountability Program***

Provides oversight through audits of all State and local government agencies, authorities and special purpose entities. These audits are intended to enhance public accountability and improve the efficiency and effectiveness of State and local government operations, it collects and reviews local government financial data, provides training programs and support services for local financial officials, and publishes research and analysis on a variety of local government policy issues. The Office is comprised of the Divisions of State Government Accountability as well as Local Government and School Accountability.

#### ***Office of the State Deputy Comptroller for the City of New York***

Assists the New York State Financial Control Board in carrying out and exercising the responsibilities assigned, and powers granted, to the Board by the Financial Emergency Act for the City of New York. The Retirement Services program administers the State Retirement Systems, consisting of the Employees' Retirement System, the Police and Fire Retirement System and the Public Employees' Group Life Insurance Plan.

#### ***Pension Investment and Public Finance***

Program is comprised of the State Common Retirement Fund (CRF), the New York State and Local Employees' Retirement System (ERS), the New York State and Local Police and Fire Retirement System (PFRS) and the Public Employees Group Life Insurance Plan (GLIP). As fiduciary of the CRF, the Comptroller oversees a diverse investment portfolio designed to maximize returns within the structure of prudent policies.

#### ***Office of Budget and Policy Analysis***

## NYS DOB | FY2024 Executive Budget | Agency Appropriations

Reports on matters including proposed and enacted State budgets, other fiscal issues affecting the State and a range of other major policy issues. The Office also manages the Public Authority Reporting Information System (PARIS) and performs a variety of functions related to debt issuance, debt administration and payment of debt for New York State General Obligation and New York Local Government Assistance Corporation (NYLGAC) bonds. The Office also manages daily operations of NYLGAC.

### **Division of Investigations**

Spearheads the Comptroller's ant-fraud/anti-corruption initiative and coordinates all fraud examinations conducted by the Office of the State Comptroller.

### **New York State Environmental Protection and Oil Spill Compensation Fund**

Administered by the Comptroller under Chapter 845 of the Laws of 1977. Costs associated with cleaning up oil spills are paid from the fund upon certification of the Commissioner of Environmental Conservation. Moneys in this fund consist of receipts from a fee levied on each barrel of petroleum shipped into the State.

### **ALL FUNDS APPROPRIATIONS (dollars)**

Category	Available FY 2023	Appropriations Recommended FY 2024	Change From FY 2023	Reappropriations Recommended FY 2024
State Operations	456,397,000	554,728,000	98,331,000	0
Aid To Localities	32,025,000	0	(32,025,000)	0
Capital Projects	30,112,000	2,836,000	(27,276,000)	35,851,000
<b>Total</b>	<b>518,534,000</b>	<b>557,564,000</b>	<b>39,030,000</b>	<b>35,851,000</b>

### **ALL FUND TYPES PROJECTED LEVELS OF EMPLOYMENT BY PROGRAM FILLED ANNUAL SALARIED POSITIONS**

Program	FY 2023 Estimated FTEs 03/31/23	FY 2024 Estimated FTEs 03/31/24	FTE Change
Administration			
General Fund	1,401	1,460	59
Chief Information Office			
Internal Service Funds	151	151	0
Executive Direction			
Internal Service Funds	25	25	0
New York Environmental Protection and Spill Compensation			
Special Revenue Funds - Other	10	10	0
Office of the State Deputy Comptroller for New York City			
Special Revenue Funds - Other	23	23	0
Retirement Services Program			
Fiduciary	1,008	1,066	58
State and Local Accountability			
Internal Service Funds	14	14	0
State Operations			
Special Revenue Funds - Other	138	138	0
<b>Total</b>	<b>2,770</b>	<b>2,887</b>	<b>117</b>

NYS DOB | FY 2024 Executive Budget | Agency Appropriations  
**STATE OPERATIONS**  
**ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE**  
**APPROPRIATIONS**  
(dollars)

Fund Type	Available FY 2023	Recommended FY 2024	Change
Fiduciary	205,180,000	265,803,000	60,623,000
General Fund	153,081,000	160,797,000	7,716,000
Internal Service Funds	71,212,000	100,442,000	29,230,000
Special Revenue Funds - Other	26,924,000	27,686,000	762,000
<b>Total</b>	<b>456,397,000</b>	<b>554,728,000</b>	<b>98,331,000</b>

**STATE OPERATIONS**  
**ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM**  
**APPROPRIATIONS**  
(dollars)

Program	Available FY 2023	Recommended FY 2024	Change
Audit and Control			
General Fund	153,081,000	160,797,000	7,716,000
Special Revenue Funds - Other	119,000	119,000	0
Chief Information Office			
Internal Service Funds	61,039,000	90,270,000	29,231,000
College Choice Tuition Savings			
Fiduciary	1,500,000	1,500,000	0
Executive Direction			
Internal Service Funds	2,948,000	2,947,000	(1,000)
New York Environmental Protection and Spill Compensation			
Special Revenue Funds - Other	1,175,000	1,175,000	0
Office of the State Deputy Comptroller for New York City			
Special Revenue Funds - Other	4,848,000	4,848,000	0
Retirement Services Program			
Fiduciary	203,680,000	264,303,000	60,623,000
State Operations			
Internal Service Funds	3,390,000	3,390,000	0
Special Revenue Funds - Other	20,782,000	21,544,000	762,000
State and Local Accountability			
Internal Service Funds	3,835,000	3,835,000	0
<b>Total</b>	<b>456,397,000</b>	<b>554,728,000</b>	<b>98,331,000</b>

**STATE OPERATIONS - GENERAL FUND**  
**SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES**  
**FY 2024 RECOMMENDED**  
(dollars)

Program	Total		Personal Service Regular (Annual Salaried)	
	Amount	Change	Amount	Change
Audit and Control	132,076,000	8,964,000	130,209,000	8,174,000
<b>Total</b>	<b>132,076,000</b>	<b>8,964,000</b>	<b>130,209,000</b>	<b>8,174,000</b>

Program	Temporary Service (Nonannual Salaried)		Holiday/Overtime Pay	
	Amount	Change	Amount	Change
Audit and Control	1,608,000	686,000	259,000	104,000
<b>Total</b>	<b>1,608,000</b>	<b>686,000</b>	<b>259,000</b>	<b>104,000</b>

**STATE OPERATIONS - GENERAL FUND  
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED  
APPROPRIATIONS AND CHANGES  
FY 2024 RECOMMENDED  
(dollars)**

Program	Total		Supplies and Materials	
	Amount	Change	Amount	Change
Audit and Control	28,721,000	(1,248,000)	3,891,000	1,800,000
<b>Total</b>	<b>28,721,000</b>	<b>(1,248,000)</b>	<b>3,891,000</b>	<b>1,800,000</b>

Program	Travel		Contractual Services	
	Amount	Change	Amount	Change
Audit and Control	1,474,000	(1,371,000)	21,488,000	(2,022,000)
<b>Total</b>	<b>1,474,000</b>	<b>(1,371,000)</b>	<b>21,488,000</b>	<b>(2,022,000)</b>

Program	Equipment	
	Amount	Change
Audit and Control	1,868,000	345,000
<b>Total</b>	<b>1,868,000</b>	<b>345,000</b>

**STATE OPERATIONS - OTHER THAN GENERAL FUND  
SUMMARY OF APPROPRIATIONS AND CHANGES  
FY 2024 RECOMMENDED  
(dollars)**

Program	Total		Personal Service	
	Amount	Change	Amount	Change
Audit and Control	119,000	0	0	0
Chief Information Office	90,270,000	29,231,000	17,030,000	3,769,000
College Choice Tuition Savings	1,500,000	0	662,000	0
Executive Direction	2,947,000	(1,000)	1,696,000	40,000
New York Environmental Protection and Spill Compensation	1,175,000	0	669,000	2,000
Office of the State Deputy Comptroller for New York City	4,848,000	0	2,827,000	(50,000)
Retirement Services Program	264,303,000	60,623,000	93,545,000	(1,687,000)
State Operations	24,934,000	762,000	14,119,000	508,000
State and Local Accountability	3,835,000	0	2,242,000	0

NYS DOB | FY2024 Executive Budget | Agency Appropriations

<b>Total</b>	<b>393,931,000</b>	<b>90,615,000</b>	<b>132,790,000</b>	<b>2,582,000</b>
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<b>Program</b>	<b>Amount</b>	<b>Nonpersonal Service</b>	<b>Change</b>
Audit and Control	119,000		0
Chief Information Office	73,240,000		25,462,000
College Choice Tuition Savings	838,000		0
Executive Direction	1,251,000		(41,000)
New York Environmental Protection and Spill Compensation	506,000		(2,000)
Office of the State Deputy Comptroller for New York City	2,021,000		50,000
Retirement Services Program	170,758,000		62,310,000
State Operations	10,815,000		254,000
State and Local Accountability	1,593,000		0
<b>Total</b>	<b>261,141,000</b>		<b>88,033,000</b>

**AID TO LOCALITIES  
ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE  
APPROPRIATIONS  
(dollars)**

<b>Fund Type</b>	<b>Available FY 2023</b>	<b>Recommended FY 2024</b>	<b>Change</b>
General Fund	32,025,000	0	(32,025,000)
<b>Total</b>	<b>32,025,000</b>	<b>0</b>	<b>(32,025,000)</b>

**AID TO LOCALITIES  
ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM  
APPROPRIATIONS  
(dollars)**

<b>Program</b>	<b>Available FY 2023</b>	<b>Recommended FY 2024</b>	<b>Change</b>
State Operations			
General Fund	32,025,000	0	(32,025,000)
<b>Total</b>	<b>32,025,000</b>	<b>0</b>	<b>(32,025,000)</b>

**CAPITAL PROJECTS  
ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM  
APPROPRIATIONS  
(dollars)**

<b>Comprehensive Construction Program</b>	<b>Available FY 2023</b>	<b>Recommended FY 2024</b>	<b>Change</b>	<b>Reappropriations FY 2024</b>
IT Initiative Program				
Capital Projects Fund - Authority Bonds	30,112,000	2,836,000	(27,276,000)	35,851,000
<b>Total</b>	<b>30,112,000</b>	<b>2,836,000</b>	<b>(27,276,000)</b>	<b>35,851,000</b>

Note: Most recent estimates as of 02/01/2023